

FORM **SF-SAC**
(5-2004)U.S. DEPT. OF COMM.— Econ. and Stat. Admin.— U.S. CENSUS BUREAU
ACTING AS COLLECTING AGENT FOR
OFFICE OF MANAGEMENT AND BUDGET**Data Collection Form for Reporting on
AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS
for Fiscal Year Ending Dates in 2004, 2005, or 2006**

▶ Complete this form, as required by OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations."

**RETURN
TO****Federal Audit Clearinghouse
1201 E. 10th Street
Jeffersonville, IN 47132****PART I****GENERAL INFORMATION (To be completed by auditee, except for Items 4 and 7)**

1. Fiscal period ending date for this submission Month Day Year 06 / 30 / 2006 Fiscal Period End Dates Must Be In 2004, 2005, or 2006		2. Type of Circular A-133 audit 1 <input checked="" type="checkbox"/> Single audit 2 <input type="checkbox"/> Program-specific audit	
3. Audit period covered 1 <input checked="" type="checkbox"/> Annual 2 <input type="checkbox"/> Biennial 3 <input type="checkbox"/> Other — Months		4. FEDERAL GOVERNMENT USE ONLY Date received by Federal clearinghouse	
5. Auditee Identification Numbers			
a. Primary Employer Identification Number (EIN) 8 4 — 0 6 4 4 7 3 9		b. Are multiple EINs covered in this report? 1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	
d. Data Universal Numbering System (DUNS) Number 8 7 — 8 0 4 — 7 1 5 8		e. Are multiple DUNS covered in this report? 1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	
		f. If Part I, Item 5e = "Yes," complete Part I, Item 5f on the continuation sheet on Page 4.	

6. AUDITEE INFORMATION

a. Auditee name STATE OF COLORADO	
b. Auditee address (Number and street) 633 17TH STREET #1500	
City DENVER	
State CO	ZIP + 4 Code 8 0 2 0 2 —
c. Auditee contact	
Name LESLIE M. SHENEFELT	
Title STATE CONTROLLER	
d. Auditee contact telephone (303) 866 — 6200	
e. Auditee contact FAX (303) 866 — 4233	
f. Auditee contact E-mail LESLIE.SHENEFELT@STATE.CO.US	

g. AUDITEE CERTIFICATION STATEMENT — This is to certify that, to the best of my knowledge and belief, the auditee has: (1) engaged an auditor to perform an audit in accordance with the provisions of OMB Circular A-133 for the period described in Part I, Items 1 and 3; (2) the auditor has completed such audit and presented a signed audit report which states that the audit was conducted in accordance with the provisions of the Circular; and, (3) the information included in **Parts I, II, and III** of this data collection form is accurate and complete. I declare that the foregoing is true and correct.

Signature of certifying official	Date
	Month Day Year
	03 / 26 / 2007

Printed Name of certifying official

NAME AND TITLE PRINTED BELOW

Printed Title of certifying official

LESLIE M. SHENEFELT STATE CONTROLLER

7. AUDITOR INFORMATION (To be completed by auditor)

a. Auditor name OFFICE OF THE STATE AUDITOR	
b. Auditor address (Number and street) 200 E 14TH AVENUE	
City DENVER	
State CO	ZIP + 4 Code 8 0 2 0 3 —
c. Auditor contact	
Name SALLY SYMANSKI	
Title STATE AUDITOR	
d. Auditor contact telephone (303) 869 — 2800	
e. Auditor contact FAX (303) 869 — 3060	
f. Auditor contact E-mail SALLY.SYMANSKI@STATE.CO.US	

9. AUDITOR STATEMENT — The data elements and information included in this form are limited to those prescribed by OMB Circular A-133. The information included in Parts II and III of the form, except for Part III, Items 7, 8, and 9a-9f, was transferred from the auditor's report(s) for the period described in Part I, Items 1 and 3, and **is not a substitute** for such reports. The auditor has not performed any auditing procedures since the date of the auditor's report(s). A copy of the reporting package required by OMB Circular A-133, which includes the complete auditor's report(s), is available in its entirety from the auditee at the address provided in Part I of this form. As required by OMB Circular A-133, the information in **Parts II and III** of this form was entered in this form by the auditor based on information included in the reporting package. The auditor has not performed any additional auditing procedures in connection with the completion of this form.

Signature of auditor	Date
	Month Day Year
	03 / 28 / 2007

PART II**FINANCIAL STATEMENTS (To be completed by auditor)**

1. Type of audit report

Mark either: 1 ☒ Unqualified opinion **OR**
 any combination of: 2 ☐ Qualified opinion 3 ☐ Adverse opinion 4 ☐ Disclaimer of opinion

2. Is a "going concern" explanatory paragraph included in the audit report?

1 ☐ Yes 2 ☒ No

3. Is a reportable condition disclosed?

1 ☒ Yes 2 ☐ No - SKIP to Item 5

4. Is any reportable condition reported as a material weakness?

1 ☒ Yes 2 ☐ No

5. Is a material noncompliance disclosed?

1 ☐ Yes 2 ☒ No**PART III****FEDERAL PROGRAMS (To be completed by auditor)**

1. Does the auditor's report include a statement that the auditee's financial statements include departments, agencies, or other organizational units expending \$500,000 or more in Federal awards that have separate A-133 audits which are not included in this audit? (AICRA Audit Guide, Chapter 12)

1 ☒ Yes 2 ☐ No

2. What is the dollar threshold to distinguish Type A and Type B programs? (OMB Circular A-133 § .520(b))

\$ 14,300,000

3. Did the auditee qualify as a low-risk auditee? (§ .550)

1 ☐ Yes 2 ☒ No

4. Is a reportable condition disclosed for any major program? (§ .510(a)(1))

1 ☒ Yes 2 ☐ No -SKIP to Item 6

5. Is any reportable condition reported as a material weakness? (§ .510(a)(1))

1 ☒ Yes 2 ☐ No

6. Are any known questioned costs reported? (§ .510(a)(3) or (4))

1 ☒ Yes 2 ☐ No7. Were Prior Audit Findings related to **direct** funding shown in the Summary Schedule of Prior Audit Findings? (§ .315(b))1 ☒ Yes 2 ☐ No8. Indicate which **Federal** agency(ies) have current year audit findings related to **direct** funding or prior audit findings shown in the Summary Schedule of Prior Audit Findings related to **direct** funding. (Mark (X) all that apply or None)

- | | | | |
|--|--|--|---|
| 98 <input type="checkbox"/> U.S. Agency for International Development | 83 <input type="checkbox"/> Federal Emergency Management Agency | 43 <input checked="" type="checkbox"/> National Aeronautics and Space Administration | 96 <input checked="" type="checkbox"/> Social Security Administration |
| 10 <input checked="" type="checkbox"/> Agriculture | 39 <input type="checkbox"/> General Services Administration | 89 <input type="checkbox"/> National Archives and Records Administration | 18 <input type="checkbox"/> U.S. Department of State |
| 23 <input type="checkbox"/> Appalachian Regional Commission | 93 <input checked="" type="checkbox"/> Health and Human Services | 05 <input type="checkbox"/> National Endowment for the Arts | 20 <input type="checkbox"/> Transportation |
| 11 <input type="checkbox"/> Commerce | 97 <input checked="" type="checkbox"/> Homeland Security | 06 <input type="checkbox"/> National Endowment for the Humanities | 21 <input type="checkbox"/> Treasury |
| 94 <input type="checkbox"/> Corporation for National and Community Service | 14 <input checked="" type="checkbox"/> Housing and Urban Development | 07 <input type="checkbox"/> National Science Foundation | 82 <input type="checkbox"/> United States Information Agency |
| 12 <input checked="" type="checkbox"/> Defense | 03 <input type="checkbox"/> Institute of Museum and Library Services | 47 <input type="checkbox"/> National Science Foundation | 64 <input checked="" type="checkbox"/> Veterans Affairs |
| 84 <input checked="" type="checkbox"/> Education | 15 <input type="checkbox"/> Interior | 07 <input type="checkbox"/> Office of National Drug Control Policy | 00 <input type="checkbox"/> None |
| 81 <input checked="" type="checkbox"/> Energy | 16 <input type="checkbox"/> Justice | 59 <input type="checkbox"/> Small Business Administration | <input checked="" type="checkbox"/> Other - Specify: |
| 66 <input type="checkbox"/> Environmental Protection Agency | 17 <input checked="" type="checkbox"/> Labor | | |
| | 09 <input type="checkbox"/> Legal Services Corporation | | |

Each agency identified is required to receive a copy of the reporting package.

In addition, one copy each of the reporting package is required for:

- the Federal Audit Clearinghouse archives ☒
- and, if not marked above, the Federal cognizant agency ☐

Count total number of boxes marked above and submit this number of reporting packages

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PART III FEDERAL PROGRAMS - Continued

9. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR							10. AUDIT FINDINGS		
CFDA Number	Research and development	Name of Federal program	Amount expended	Direct award	Major program	Type(s) of compliance requirement(s) ⁴	Audit finding reference number(s) ⁵		
Federal Agency Prefix ¹	Extension ²	(c)	(d)	(e)	(f)	(g)	(h)		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		
8	4	048	VOCATIONAL EDUCATION, BASIC GRANTS TO STATES	13,062,646.00	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	ABEGLMP	54, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68,
8	4	346	VOCATIONAL EDUCATION, OCCUPATIONAL AND EMPLOYMENT INFORMATION STATE GRANTS	59,948.00	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No		N/A
6	4	123	VOCATIONAL TRAINING FOR CERTAIN VETERANS RECEIVING VA PENSION	116,503.00	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No		N/A
9	3	617	VOTING ACCESS FOR INDIVIDUALS WITH DISABILITIES, GRANTS TO STATES	108,940.00	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No		N/A
1	7	261	WIA PILOTS, DEMONSTRATIONS, AND RESEARCH PROJECTS	491,411.00	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No		N/A
1	7	261	WIA PILOTS, DEMONSTRATIONS, AND RESEARCH PROJECTS	6,294.00	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No		N/A
6	6	467	WASTEWATER OPERATOR TRAINING GRANT PROGRAM (TECHNICAL ASSISTANCE)	62,429.00	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No		N/A
6	6	467	WASTEWATER OPERATOR TRAINING GRANT PROGRAM (TECHNICAL ASSISTANCE)	1,433.00	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No		N/A
6	6	474	WATER PROTECTION GRANTS TO THE STATES	69,583.00	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No		N/A
TOTAL FEDERAL AWARDS EXPENDED				\$ 5,967,455,784.00					

¹ See Appendix 1 of instructions for valid Federal Agency two-digit prefixes.² Or other identifying number when the Catalog of Federal Domestic Assistance (CFDA) number is not available. (See Instructions)³ If major program is marked "Yes," enter only one letter (U = Unqualified opinion, Q = Qualified opinion, A = Adverse opinion, D = Disclaimer of opinion) corresponding to the type of audit report in the adjacent box. If major program is marked "No," leave the type of audit report box blank.⁴ Enter the letter(s) of all type(s) of compliance requirement(s) that apply to audit findings (i.e., noncompliance, reportable conditions (including material weaknesses), questioned costs, fraud, and other items reported under § 510(a)) reported for each Federal program.

- A. Activities allowed or unallowed
- B. Allowable costs/cost principles
- C. Cash management
- D. Davis - Bacon Act
- E. Eligibility
- F. Equipment and real property management
- G. Matching, level of effort, earmarking
- H. Period of availability of Federal funds
- I. Procurement and suspension and debarment
- J. Program income
- K. Real property acquisition and relocation assistance
- L. Reporting
- M. Subrecipient monitoring
- N. Special tests and provisions
- O. None
- P. Other

⁵ N/A for NONE

IF ADDITIONAL LINES ARE NEEDED, PLEASE PHOTOCOPY THIS PAGE, ATTACH ADDITIONAL PAGES TO THE FORM, AND SEE INSTRUCTIONS